# DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

Under provisions of state law this report is a public document. Acopy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate, at the office of the parish clerk of court.

Release Date JUN 2 0 2012

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# DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA FINANCIAL STATEMENTS DECEMBER 31, 2011

Legislative Auditor P O Box 94397 Baton Rouge, LA 70804-9397

### **AFFIDAVIT**

Personally came and appeared before the undersigned authority. Van Kyzar, District Attorney of the Tenth Judicial District, who, duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial position of the District Attorney of the Tenth Judicial District, at December 31, 2011 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board  District Attorney
Sworn to and subscribed before me, this 23th day of May, 2012.
Kimberly P. Martin #067903 NOTARY PUBLIC

### HINES, SHEFFIELD & SQUYRES, L.L.C.

FRANK S HINES, CPA LEWIS C HINES, CPA E MERLIN SQUYRES, CPA JAY H SHEFFIELD, CPA JAMES S SHEFFIELD, CPA CERTIFIED PUBLIC ACCOUNTANTS PO BOX 2188 - 133 EAST FIFTH STREET NATCHITOCHES, LA 71457

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### INDEPENDENT AUDITORS' REPORT

Honorable Van Kyzar District Attorney of the Tenth Judicial District Natchitoches, Louisiana 71458

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the District Attorney of the Tenth Judicial District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Tenth Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Tenth Judicial District as of December 31, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America

In accordance with <u>Government Auditing Standards</u>, we have also issued a report dated May 23, 2012 on our consideration of the District Attorney of the Tenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with <u>Government Auditing Standards</u> and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information on pages 4 through 8 and 28 through 29, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance

### Page #2

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Tenth Judicial District's financial statements as a whole. The accompanying information identified in the table of contents as Other Supplementary Information is presented for the purposes of additional analysis and is not a required part of the financial statements. The Other Supplementary Information schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The financial information for the year ended December 31, 2010, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion dated May 20, 2011, on the basic financial statements of the District Attorney of the Tenth Judicial District

Hines, Sheffield & Squyres Natchitoches, Louisiana May 23, 2012

The Management's Discussion and Analysis of the District Attorney of the Tenth Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Tenth Judicial District's financial activities for the year ended December 31, 2011. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Tenth Judicial District's financial statements, which begin on page 9.

### FINANCIAL HIGHLIGHTS

- 1) The District Attorney of the Tenth Judicial District had cash and investments of \$514,557 at December 31, 2011 which represents a decrease of \$43,994 from prior year end
- 2) The District Attorney of the Tenth Judicial District had receivables of \$67,042 at December 31, 2011 which represents an increase of \$27,468 from prior year end.
- The District Attorney of the Tenth Judicial District had accounts payable and accruals of \$45,068 at December 31, 2011 which represents an increase of \$21,417 from prior year end.
- 4) The District Attorney of the Tenth Judicial District had total revenues of \$1,094,286 for the year ended December 31, 2011 which represents a decrease of \$1,938 from prior year
- 5) The District Attorney of the Tenth Judicial District had fees, fines, and charges for services of \$682,228 for the year ended December 31, 2011 which represents a decrease of \$25,367 from prior year.
- 6) The District Attorney of the Tenth Judicial District had intergovernmental revenues of \$406,672 for the year ended December 31, 2011 which represents an increase of \$25,438 from prior year.
- 7) The District Attorney of the Tenth Judicial District had total expense of \$858,603 for the year ended December 31, 2011 which represents an increase of \$126,572 from prior year.
- 8) The District Attorney of the Tenth Judicial District had personal services expense of \$347,153 for the year ended December 31, 2011 which represents an increase of \$96840 from prior year.
- 9) The District Attorney of the Tenth Judicial District had operating services expense of \$407,700 for the year ended December 31, 2011 which represents an increase of \$22,358 from prior year.
- 10) The District Attorney of the Tenth Judicial District had professional services expense of \$6,370 for the year ended December 31, 2011 which represents an increase of \$44 from prior year.
- The District Attorney of the Tenth Judicial District had capital asset purchases of \$0 for the year ended December 31, 2011 which represents no change from prior year.
- 12) The District Attorney of the Tenth Judicial District had debt services payments of \$0 for the year ended December 31, 2011 which represents no change from prior year.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The following graphic illustrates the minimum requirements for the District Attorney of the Tenth Judicial District as established by Governmental Accounting Standards Board Statement 34, <u>Basic Financial Statements—and Management's</u> Discussion and Analysis—for State and Local Governments.

Management Discussion and Analysis

Basic Financial Statements

Required Supplementary Information (Other than MD&A)

These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

### **Basic Financial Statements**

This annual report consist of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 9 and 10) provide information about the activities of the District Attorney of the Tenth Judicial District as a whole and present a longer-term view of the District Attorney's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Assets and the Statement of Activities report the District Attorney's net assets and changes in them. You can think of the District Attorney's net assets, the difference between assets and liabilities, as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its financial health is improving or deteriorating

Fund financial statements start on page 11. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

### FINANCIAL ANALYSIS OF THE ENTITY

### Statement of Net Assets As of Year End

Current and other assets Capital assets, net Total Assets	2011 \$ 585,599 341 \$ 585,940	2010 \$ 602,125 5,122 \$ 607,247
Other liabilities Compensated absences payable Total Liabilities	\$ 45,068 0 45,068	\$ 23,651 0 23,651
Net assets Investment in capital assets, net of related debt Unrestricted Total Net Assets Total Liabilities and Net Assets	341 540,531 540,872 \$ 585,940	5,122 <u>578,474</u> 583,596 \$ 607,247

Net assets of the District Attorney of the Tenth Judicial District's decreased by \$42,724 or 7 32% from the previous fiscal year. The decrease is the result of expenses exceeding operating and nonoperating revenues during the fiscal year ended 2011 (See table below).

### Statement of Activities For the Year Ended

	 2011	2010
General government		
Expenses	\$ (858,603) \$	(732,031)
Program revenues		
Fees, fines, and charges for services	682,228	707,595
Operating grants and contributions	406,672	381,234
Capital grants and contributions	 0	. 0
Subtotal	230,297	356,798
General revenues	5,386	7,395
Transfers	(278,407)	(258,119)
Change in net assets	\$ (42,724) <b>\$</b>	106,074

The District Attorney of the Tenth Judicial District's total revenues decreased by \$1,938 or 0.18% from the previous year. The total cost of all programs and services increased by \$126,572 or 17.29% from the previous year.

### CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2011, the District Attorney of the Tenth Judicial District had \$341, net of depreciation, invested in a broad range of capital assets (See table below) This amount represents a net decrease (including additions and deductions) of \$4,781 or 93.34% from the previous year.

### Capital Assets at Year End

(Net of Depre						
		20	011		2010	
Equipment		<u>\$</u>	341	<u>\$</u>	5,122	
Total		<u>\$</u>	341	<u>\$</u>	5,122	
This year's major additions included						
None.						
This years's major retirements included						
Equipment	\$	3,001				
<u>Debt</u>						
The District Attorney of the Tenth Judicial District had \$0 in compared to \$0 at the previous year end, no change as shown			ces payal	ole ou	ıtstanding at year	end
Outstanding Debt	at Year	End				
		2	011		2010	
Compensated absences payable		<u>\$</u>	0	<u>\$</u>	0	
Totals		<u>\$</u>	0	<u>\$</u>	0	
New debt during the year included.						
None						

### **VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS**

Actual revenues were \$83,106 more than budgeted amounts due to intergovernmental revenues being more than expected.

Actual expenditures were \$38,520 more than budgeted amounts due to operating and personal services and supplies being more than expected.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The District Attorney of the Tenth Judicial District's elected and appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees These factors and indicators include.

- 1) Fees, fines, and charges for services
- 2) Intergovernmental revenues (federal and state grants)
- 3) Personal services expense
- 4) Operating services expense

The District Attorney of the Tenth Judicial District does not expect any significant changes in next year's results as compared to the current year

### CONTACTING THE DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Tenth Judicial District's finances and to show the District Attorney of the Tenth Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Van Kyzar, District Attorney, Post Office Box 838, Natchitoches, Louisiana 71458.

# DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA STATEMENT OF NET ASSETS DECEMBER 31, 2011 AND 2010

	2011	2010
Assets	-	
Current Assets		
Cash and cash equivalents	\$ 443,556	\$ 488,339
Investments	71,001	70,212
Receivable	67,042	39,574
Prepaid expenses	4,000	4,000
Total Current Assets	585,599	602,125
Noncurrent Assets		
Capital assets, net	341	5,122
Total Assets	<u>\$ 585,940</u>	<u>\$ 607,247</u>
Liabilities and Net Assets		
Liabilities		
Current Liabilities		
Accounts payable and accruals	<u>\$ 45,068</u>	
Total Current Liabilities	45,068	23,651
Noncurrent Liabilities		
Compensated absences payable	0	0
Total Liabilities	45,068	23,651
Net Assets		
Investment in capital assets, net of related debt	341	5,122
Unrestricted	540.531	<u>578,474</u>
Total Net Assets	540,872	583,596
Total Liabilities and Net Assets	<u>\$ 585,940</u>	\$ 607,247

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
NATCHITOCHES, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**EXHIBIT B** 

					2	2011				2010
			Fees, F	Fees, Fines, and		•		Revenue and	ž	Revenue and
	ı		ວົ'	Charges	Operati	Operating Grants	Capital Grants	Changes		Changes
	Ex	Expenses	OI S	or Services	and Con	and Contributions	and Contributions	in Net Assets	=	in Net Assets
General Government	·	247 163	v	395 776	v	166 800	•	4 06.877	Ų	124 07R
rersolial scivices	9	24/100	9	(00,114	•	060,001	<b>.</b>	770,07	•	77,77
Travel		31,361		25,058		15,049	0	8,746		13,244
Operating services		407,700		325,764		195,646	0	113,710		192,320
Supplies		61,238		48,931		29,387	0	17,080		28,853
Professional services		6,370		5,090		0	0	(1,280)	_	3,157
Depreciation		4,781		0		0	0	(4,781)		(5,704)
. Total General Activities	çş	858,603	<b>~</b>	682,228	S	406,672	0	230,297		356,798
General Revenues										
Interest income								2,415		2,942
Miscellaneous								2,971		4,453
Transfers Police Jury								(278.407)		(258,119)
Total General Revenues										
and Transfers								(273,021)		(250,724)
Change in Net Assets								(42,724)	_	106,074
Net Assets, Beginning of year								583,596		477,522
Net Assets, End of year								\$ 540,872	S	583,596

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA

GOVERNMENTAL FUNDS DECEMBER 31, 2011 AND 2010

				201	11				. ,	2010
		i.			Other	<del>-</del> 8				
Assets	Ger	General Fund	IV-D Fund	Fund	Funds		Total			Total
Cash and cash equivalents	<u>د</u>	396,937	63	0	\$ 46,	46,619	44	443,556 \$		488,339
Investments		71,001		0		0		71,001		70,212
Receivable		16,631		50,411		0	9	67,042		39,574
repaid expenses		4,000	;	0		9	,	4,000	•	4,000
Total Assets	S	488.569	€9	50,411	\$ 46.	46,619 \$	28	\$85,599		602,125
ishiltnee and Fund Ralances										
Liabilities										
Accounts payable and accruals	<b>69</b>	45,068	<b>∽</b>	0	\$	9	4	45,068		23,651
Total Liabilities		45,068		0		0	4	45,068		23,651
Fund Balances										
Nonspendable										
Prepaid expenses		4,000		0		0	7	4,000		4,000
Restricted										
IV-D Fund activity		0		50,411		0	×	50,411		24,459
Office salaries and benefits		0		0	46,	46,619	4	46,619		47,130
Unassigned		439,501		0		0	43	439,501		502,885
Total Fund Balances		443,501		50,411	46.	46,619	54(	540,531		578,474
Total Liabilities and Fund Balances	<b>€</b>	488.569	<b>₽</b>	50.411	\$ 46.	46,619 \$	58	585,599		602,125
Odd Clabillics alls I alls Calmiss	*	10000	,				2	" *		1

The accompanying notes are an integral part of this statements.

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EXHIBIT D

# DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS DECEMBER 31, 2011

Total Fund Balances for Governmental Funds (Exhibit C)		\$ 540,531
Total Net Assets reported for governmental activities in the statement of net assets is different because.		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of.		
Equipment, net of \$26,282 in accumulated depreciation Total Capital Assets	<u>\$ 341</u>	341
Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the fund liabilities.		 0
Total Net Assets of Governmental Activities (Exhibit A)		\$ <u>540,872</u>

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT

# STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

# GOVERNMENTAL FUNDS FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

				2011	11					2010
				!	O	Other Governmental				
	Ger	General Fund	1	IV-D Fund	Fu	Funds		Total		Total
Revenues										
Fees, fines, and charges for services	<b>6</b> 9	648,912	<del>69</del>	0	<del>69</del>	33,316	64	682,228	<b>⇔</b>	707,595
Intergovernmental revenues		98,795		307,877		0		406,672		381,234
Interest income		2,240		0		175		2,415		2,942
Miscellaneous		2.971		0		0		2,971		4,453
Total Revenues		752,918		307,877		33,491		1,094,286		1,096,224
Expenditures										
General government										
Personal services		347,153		0		0		347,153		250,313
Travel .		31,361		0		0		31,361		26,535
Operating services		407,698		0		2		407,700		385,342
Supplies		61,238		0		0		61,238		57,811
Professional services		6,370		0		0		6,370		6,326
Capital outlay		0		0		0		0		0
Total Expenditures	•	853,820		0		2		853,822		726,327
Excess/(Deficiency) of Revenues Over Expenditures	l	(100,902)		307,877		33,489		240,464		369,897
Other Financing Sources/(Uses)										
Transfers: Police Jury		(30,000)		(248,407)		0		(278,407)		(258,119)
Transfers		67,518		(33.518)		(34,000)		0		0
Total Other Financing Sources/(Uses)		37,518		(281,925)		(34,000)		(278,407)		(258,119)
Net Change in Fund Balances		(63,384)		25,952		(511)		(37,943)		111,778
Fund Balances, Beginning of year		506,885		24,459		47,130		578,474		466,696
Fund Balances, End of year	₩	443,501	٠,	50,411	<del>69</del> .	46,619	€9	540,531	S	578,474

The accompanying notes are an integral part of this statement.

**EXHIBIT F** 

### <u>DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT</u> <u>NATCHITOCHES, LOUISIANA</u>

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2011

Net Change in Fund Balances-Total Governmental Funds (Exhibit E)	\$ (37,943)
The change in Net Assets reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$4,781) exceeds capital outlays (\$0) in the current period.	(4,781)
Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	 0
Change in Net Assets of Governmental Activities (Exhibit B)	\$ (42,724)

**EXHIBIT G** 

# DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS DECEMBER 31, 2011 AND 2010

	Assets	2	2011	:	2010
Cash		\$	470,162	<u>\$</u>	15,780
	Total Assets	<u>\$</u>	470,162	<u>\$</u>	15,780
	Liabilities				
Due to	other governments	\$	470,162	<u>\$</u>	<u> 15,780</u>
	Total Liabilities	\$	470,162	<u>\$</u>	15,780

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Tenth Judicial District encompasses the parish of Natchitoches, Louisiana.

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Tenth Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

### B. Reporting Entity

The District Attorney is an independently elected official; however, the District Attorney is fiscally dependent on the Natchitoches Parish Police Jury The police jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for other expenses of the District Attorney's office, as necessary. In addition, the police jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Natchitoches Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the policy jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

### C. Fund Accounting

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the District Attorney are classified into two categories: governmental and fiduciary, as follows.

### Governmental Funds

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds.

### NOTE | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### C. Funds Accounting (Continued)

General Fund - the primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District Attorney policy

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, or designated by the District Attorney to be accounted for separately. The special revenue funds of the District Attorney of the Tenth Judicial District consist of the following

Title IV-D Fund - consists of reimbursement grants from the La. Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support

Worthless Checks Collection Fee Fund - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

### Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but do use the modified accrual basis of accounting. The agency fund of the District Attorney consist of the following

Asset Forfeiture Fund - is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws

### D. Measurement Focus/Basis of Accounting

### **Government - Wide Financial Statements**

The Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the reporting government as a whole. These statements include all the financial activities of the District Attorney, except for the fiduciary fund. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets (Exhibit G) at the fund financial statement level.

The government - wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed) Revenues, expenses, gains, losses, assets and liabilities resulting from nonchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### D. Measurement Focus/Basis of Accounting (Continued)

### **Fund Financial Statements**

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet (Exhibit C). The Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit E) reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government - wide financial statements are prepared Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government - wide statements and the statements for governmental funds.

Fund financial statements report detailed information about the District Attorney The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures

### Revenues

Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

### **Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased

### Other Financing Sources/(Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, et cetera) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Budgetary Accounting

Formal budgetary accounting is employed as a management control. The District Attorney of the Tenth Judicial District prepares and adopts a budget each year for its general and all special revenue funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the full accrual basis of accounting. The District Attorney amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

### F. Cash and Cash Equivalents

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

### G. Investments

Investments are limited by R.S. 33.2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

### H. Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

### I. Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 2011, \$0 were considered to be uncollectible.

### J. Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the District Attorney of the Tenth Judicial District are charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Assets. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### K. Compensated Absences

Full-time employees of the District Attorney of the Tenth Judicial District earn ten days of annual and sick leave each year. Leave cannot be accumulated or carried over from one year to the next. Therefore, no liability for compensated absences has been recorded in the accompanying financial statements.

### L. Restricted Net Assets

In the government-wide statements, equity is classified as net assets and displayed in three components:

- Investment in capital assets, net of related debt consists of capital assets including restricted capital
  assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds,
  mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or
  improvement of those assets.
- 2. Restricted net assets consists of net assets with constraints placed on the use either by a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or b) law through constitutional provisions or enabling legislation.
- 3. Unrestricted net assets all other net assets

### M. Fund Equity

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components:

- Nonspendable amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted amounts constrained to specific purposes by either a) creditors, grantors, contributors, or the laws or regulations of other governments, or b) constitutional provisions or enabling legislation.
- 3 Committed amounts constrained to specific purposes by the governmental entity at its highest level of decision-making authority (District Attorney) These amounts can not be used for any other purposes unless the government takes the same highest level action to remove or change the constraint.
- Assigned amounts that do not meet the criteria to be classified as restricted or committed that are intended to be used for specific purposes as established by the District Attorney or their management to which the District Attorney has delegated the authority to assign amounts for specific purposes.
- 5 Unassigned all other spendable amounts

# <u>NATCHITOCHES, LOUISIANA</u> NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) DECEMBER 31, 2011

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### M. Fund Equity (Continued)

The District Attorney establishes (and modifies or rescinds) fund balance commitments and assignments by passage of an ordinance or resolution

The District typically uses restricted fund balances first, followed by committed ,assigned and unassigned funds when an expenditure is incurred for purposes for which amounts in any of these fund balance classifications could be used.

### N. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

### NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

### A. Deposits with Financial Institutions

For reporting purposes, deposits with financial institutions including savings, demand deposits, time deposits, and certificates of deposit. Under state law the District Attorney of the Tenth Judicial District may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further the District Attorney may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions

Deposits in bank accounts are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts mutually acceptable to both parties. The deposits at December 31, 2011 were secured as follows.

	Certificates					
		Cash of Deposit		<u>Deposit</u>	Total	
Deposits in bank accounts per balance sheet	<u>\$</u>	<u>913,718</u>	<u>\$</u>	71,001	<u>\$</u>	<u>984,719</u>

### NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)

### A. Deposits with Financial Institutions (Continued)

	Cash	Certificates of Deposit	Total
Bank Balances (Category 3 Only, If Any)		•	
a Uninsured and uncollateralized	\$ 0	\$ 0	\$ 0
<ul> <li>b Uninsured and uncollateralized with securities held by the pledging institution</li> <li>c. Uninsured and uncollateralized with securities held by</li> </ul>	o	0	0
the pledging institution's trust department or agent but not in the entity's name	0	0	0
Total Category 3 Bank Balances	\$0	<u>\$ 0</u>	\$ 0
Total Bank Balances (All Categories Including Category 3 Reported Above)	\$ <u>973,728</u>	<u>\$ 71.001</u>	\$ 1,044,729

The following is a breakdown by banking institution and amount of the balances shown above.

Banking Institution	Amount			
City Bank and Trust Company	\$ 885,046			
Exchange Bank	61,259			
Peoples State Bank	98,424			
Total	\$ 1,044,729			

### B. Investments

At December 31, 2011, the District Attorney of the Tenth Judicial District had investments of \$0.

### NOTE 3 ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at December 31, 2011:

Class of Receivable	Gener	al Fund		IV-D Fund	G	Other overnmental Funds		Total
Fees, fines, and charges for services	<u>C</u>	6,620	•		<u>s</u>	0	<u>~</u>	6,620
Intergovernmental revenues	•	9,911	Ψ.	50,411	Ψ	n	Ψ	60,322
Other		100		JU,411 A		0		100
Other		100	_			<u>u</u>	_	100
Total	\$	16,631	<u>\$</u>	5 <u>0,411</u>	\$	0	\$	67,042

### NOTE 4 CAPITAL ASSETS

A summary of District Attorney of the Tenth Judicial District's capital assets at December 31, 2011 follows:

	I	Balance		•			I	Balance
Capital Assets	_Dec	c. 31, 2010	_	<u>Additions</u>	Re	tirements	_Dec	31, 2011
Equipment	\$	29,624	\$	0	\$	(3,001)	\$	26,623
Less accumulated depreciation		(24,502)		(4,781)		3,001		(26,282)
Total Equipment		5.122	_	<u>(4,781</u> )		0		341
Total Capital Assets, net	<u>\$</u>	5,122	\$	<u>(4,781</u> )	<u>\$</u>	0	<u>\$</u>	341

### NOTE 5 ACCOUNTS PAYABLE AND ACCRUALS

The following is a summary of accounts payable at December 31, 2011:

						Other	
					G	overnmental	
Class of Payable	Ger	neral Fund		IV-D Fund		Funds	 Total
Vendor	\$	10,510	\$	0	\$	0	\$ 10,510
Salaries and benefits		24,321		0		0	24,321
Other		10,237		0		0	10,237
Total	\$	45,068	\$_	0	\$	0	\$ 45,068

### NOTE 6 PENSION PLANS

The District Attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorney's are members of the District Attorneys' Retirement System. All other employees are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

### A. District Attorneys' Retirement System

The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees

Assistant District Attorneys who earn, as a minimum, the amount paid by the state for assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year retiring below the age of 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation

### NOTE 6 PENSION PLANS (CONTINUED)

### A. District Attorneys' Retirement System (Continued)

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of final compensation. The System also provides death and disability benefits. Benefits are established by state statute

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana, 70116-2091, or by calling (504) 947-5551.

Plan members are required by state statute to contribute 7.0% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The rate of annual covered payroll was 9 00% from January 1, 2011 through June 30, 2011 and was 9.75% from July 1, 2011 through December 31, 2011. Contributions to the system include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney contributions to the System for the years ended December 31, 2011, 2010 and 2009, were \$17,240, \$8,914 and \$2,370, respectively, equal to the required contributions for each year.

### B. Parochial Employees' Retirement System

Substantially all employees of the District Attorney of the Tenth Judicial District are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

### NOTE 6 PENSION PLANS (CONTINUED)

### B. Parochial Employees' Retirement System (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-471619, or by calling (504) 928-1361.

Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 15.75% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer's contributions to the retirement system under Plan A for the years ended December 31, 2011, 2010 and 2009, were \$13,591, \$10,998 and \$7,632, respectively, equal to the required contributions for each year.

### NOTE 7 INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2011, were as follows:

Fund	<u>Transfers In</u>	<u></u>	Transfers Out		
General	\$ 67,518	\$	0		
IV-D fund	0		33,518		
Other governmental funds	0	_	34,000		
Total	<u>\$ 67.518</u>	<u>\$</u>	67,518		

### NOTE 8 LEASES

The District Attorney of the Tenth Judicial District was not obligated under any noncancellable capital or operating leases agreements at December 31, 2011.

### NOTE 9 LITIGATION

The District Attorney of the Tenth Judicial District was a defendant in one lawsuit as of the close of business on December 31, 2011. Although the outcome of this lawsuit is not presently determinable, in the opinion of management, resolution of this matter would not create a liability in excess of insurance coverage, and therefore would not have a material adverse effect on the financial condition of the District Attorney of the Tenth Judicial District.

### NOTE 10 RISK MANAGEMENT

The District Attorney of the Tenth Judicial District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District Attorney

### NOTE 11 CLAIMS AND JUDGMENTS

The District Attorney of the Tenth Judicial District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney of the Tenth Judicial District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney of the Tenth Judicial District.

REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE 1

### DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2011

	Original Budget	Final Budget	Actual	Variance Fav /(Unfav_)
Revenues	e (59.05)	\$ 643,272	e (40.013	\$ 5.640
Fees, fines, and charges for services	\$ 658,052 49,968	· · · · · · · · · · · · · · · · · · ·	\$ 648,912	-,
Intergovernmental revenues Interest income	•	44,600	98,795	54,195 881
Miscellaneous	2,744	1,359	2,240	
	4,453	7,458	2,971	(4,487)
Total Revenues	715,217	696,689	752,918	56,229
Expenditures				
General government				
Personal Services	250,313	335,700	347,153	(11,453)
Travel	26,535	32,000	31,361	639
Operating services	368,295	391,310	407,698	(16,388)
Supplies	57,811	50,000	61,238	(11,238)
Professional Services	6,326	6,290	6,370	(80)
Capital Outlay	0	0	0	0
Total Expenditures	709,280	<u>815,300</u>	853,820	(38,520)
Excess/(Deficiency) of Revenues				
Over Expenditures	5,937	(118,611)	(100,902)	17,709
Other Financing Sources/(Uses)				
Transfers: Police Jury	(22,039)	0	(30,000)	(30,000)
Transfers	134,905	36,773	67,518	30,745
Total Other Financing				
Sources/(Uses)	112,866	36,773	37,518	745
Net Change in Fund Balances	118,803	(81,838)	(63,384)	18,454
Fund Balances, Beginning of year	506,885	506,885	506,885	0
Fund Balances, End of year	\$ 625.688	\$ 425,047	<u>\$ 443,501</u>	<u>\$ 18.454</u>

### **SCHEDULE 2**

### DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA

# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - IV-D FUND FOR THE YEAR ENDED DECEMBER 31, 2011

	Original <u>Budget</u>	Final Budget	Actual	Variance Fav./(Unfav.)
Revenues				
Intergovernmental revenues	<u>\$ 316,726</u>	<u>\$ 281,000</u>	<u>\$ 307,877</u>	<u>\$ 26,877</u>
Total Revenues	316,726	281,000	307,877	26,877
Expenditures	•			
General government				
Operating services	0	0	0	0
Total Expenditures	0	0	0	0
Excess/(Deficiency) of Revenues				
Over Expenditures	316,726	281,000	307,877	26,877
Other Financing Sources/(Uses)				
Transfers: Police Jury	(236,080)	(248,000)	(248,407)	(407)
Transfers	(79,749)	(33,000)	(33,518)	(518)
Total Other Financing		/		,
Sources/(Uses)	(315,829)	(281,000)	(281,925)	(925)
Net Change in Fund Balances	897	0	25,952	25,952
Fund Balances, Beginning of year	24,459	24,459	24,459	0
Fund Balances, End of year	<u>\$ 25,356</u>	<u>\$ 24,459</u>	\$ 50,411	\$ 25,952

OTHER SUPPLEMENTARY INFORMATION

### **SCHEDULE 3**

### DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2011

### **SECTION#1**

### SUMMARY OF AUDITORS' RESULTS

### **FINANCIAL STATEMENTS**

Type of auditors' report issued.

Unqualified

2. Internal control over financial reporting.

a) Material weakness(es) identified?

No

b) Significant deficiency(ies) identified that are not considered

to be material weaknesses?

None reported

Noncompliance material to financial statements noted? 3.

No

### **SECTION #2**

### **FINANCIAL STATEMENT FINDINGS**

None reported

### HINES, SHEFFIELD & SQUYRES, L.L.C.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Van Kyzar District Attorney of the Tenth Judicial District Natchitoches, Louisiana 71458

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 2011, and have issued our report dated May 23, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

Management of the District Attorney of the Tenth Judicial District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the District Attorney of the Tenth Judicial District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Tenth Judicial District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Tenth Judicial District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Tenth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards

### Page #2

This report is intended solely for the information and use of the District Attorney of the Tenth Judicial District, management and the Louisiana State Legislative Auditor and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24 513, this report is distributed by the Legislative Auditor as a public document.

Hines, Sheffield & Squyres Natchitoches, Louisiana May 23, 2012

### **SCHEDULE 4**

# DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2011

Ref. No_	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
2010-01	2010	Actual revenues of the general fund of the District Attorney of the Tenth Judicial District were \$89,059 (31.06%) less than budgeted amounts in 2010.	Yes	This finding has been resolved.

**SCHEDULE 5** 

1

# DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT NATCHITOCHES, LOUISIANA CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2011

Ref. No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Expected Date of Completion				
Nothing came to our attention that would require disclosure under Government Auditing Standards								